

February 18, 2014

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Via Email and Hand Delivery

Joel Riklin, Program Manager
Certificate of Need Division
Maryland Health Care Commission
4160 Patterson Avenue
Baltimore, Maryland 21215

Offices in
Maryland
Washington, D.C.
Virginia

Re: Seasons Hospice and Palliative Care of Maryland, Inc.
Matter No. 13-24-2346

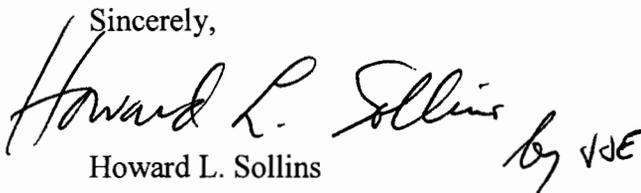
Response to Third Set of Completeness Questions

Dear Mr. Riklin:

With this letter, we are submitting the required ten (10) copies of our responses to the third set of Completeness Questions in your January 31 letter regarding the above-referenced project. We will also provide an electronic copy of our response and exhibits.

I hereby certify that a copy of this response has also been forwarded to the appropriate local health planning agency, as noted below.

Sincerely,


Howard L. Sollins

HLS:tjr
Enclosures

cc: Kevin McDonald, Chief
Paul Parker, Director
Suellen Wideman, Assistant Attorney General
Oxiris Barbot, M.D., Health Commissioner - Baltimore City
Mr. Todd Stern
Mr. Dean H. Forman
Joel I. Suldan, Esquire
Mr. Andrew L. Solberg
John J. Eller, Esquire

**Seasons Hospice Responses to Third Completeness Questions
Received on 1/31/14**

- 1. In your response to our question on the Charity Care standard (2.b.) you said that Seasons will be "... adding a location in Prince George's County to expand usage of hospice amongst a broader demographic, where data indicates there is a higher percentage of uninsured and thus a larger instances charity care." We think we know what you mean, but for the record can you translate "a larger instances charity care"?**

Seasons meant that the number of charity care patients will increase because of expanded service in Prince George's County.

Socioeconomic data demonstrate that there are a higher number of uninsured patients in Prince Georges County. Hospice eligibility is determined by clinical criteria only. Therefore we anticipate a higher instance of uninsured and, therefore, higher amounts of charity care provided.

Data for CY 2013 from CountyHealthRankings.Org show that Prince George's County has both the largest number of uninsured residents and highest percent of its population who are uninsured.

**Table 1
Number of Uninsured and % of County Population
Maryland Counties
CY 2013**

	# Uninsured	% Uninsured
Prince George's	117,467	21%
Montgomery	100,200	16%
Baltimore City	77,910	19%
Baltimore	71,967	14%
Anne Arundel	41,102	12%
Howard	18,964	10%
Harford	17,215	11%
Frederick	16,930	12%
Washington	13,050	15%
Wicomico	11,287	19%

	# Uninsured	% Uninsured
Charles	11,198	12%
Carroll	10,898	11%
Cecil	8,328	13%
St. Mary's	7,870	12%
Allegany	6,367	15%
Calvert	5,864	11%
Worcester	5,102	17%
Caroline	4,050	20%
Queen Anne's	3,742	13%
Talbot	3,557	17%
Garrett	3,458	19%
Dorchester	3,294	17%
Somerset	2,398	18%
Kent	1,980	18%

Source:

<http://www.countyhealthrankings.org/app/maryland/2013/measure/additional/3/data/sort-0>,
 Accessed 2/11/2014

Seasons' experience bears out that increasing activity in Prince George's County will likely increase the number of patients whom Seasons will care for under its charity care program. In 2013, Prince George's County comprised the largest percentage of Seasons' charity care patients.

Anne Arundel County	7%
Baltimore City	14%
Baltimore County	14%
Cecil County	7%
Harford County	14%
Prince Georges County	29%
Out of area- in IPU	14%

a. Please be specific about the plans to add a location in Prince George's County, i.e., when and where?

Seasons will be expanding our business plan in Prince Georges County. Seasons anticipates adding a satellite office which will be a base for a Prince George's

County-based care team. This office will likely be in Largo. We have completed site inspections at several locations and anticipate having this in place by June 30th of this year. Seasons has hired an additional Hospice Care Consultant to develop our business by working in the community. .

- b. Describe the proactive outreach that Seasons will engage in to attract the demographic that would be likely to be in need of charity care.**

Seasons Hospice has employed a full time Director of Community Outreach whose responsibility will be to provide education to community leaders, healthcare and government institutions as well as spiritual leaders and their congregations on end of life services and how to access them regardless of a person's ability to pay.

- 2. Regarding historical and projected utilization and the responses to questions 4a and 4b please provide the following corrections and clarifications taking extra care to insure that the numbers and calculations are correct:**

- a. Given the changes in historical and projected patient days from year to year, especially the projected decline in 2015 and 2016, the occupancy rates for the Northwest Hospital unit reported as 78.6 for each year (2011 through 2016) are incorrect on the revised Table 1 included as Exhibit 5. Please correct and revise accordingly.**

See Exhibit 1.

- b. There also appears to be minor errors in the calculation of average length of stay for inpatient stays in hospitals. Please correct rounded to the tenth place.**

See Exhibit 1.

- c. Please re-work Exhibit 3, the Statement of Assumptions related Table 1 to include an explanation summarizing the assumption rather than directing the reader to other documents. That is, wherever the exhibit says "see _," provide a description (*Also, although we are not asking you to modify the exhibit in this way, we would like to point out that***

many of the "assumptions" described are not assumptions at all. Defining terms such as "historical," "actual," and occupancy percentages are not assumptions. An assumption would more appropriately be an explanation of why an ALOS of xx was assumed.)

See Exhibit 2.

Regarding the Viability criterion and question 8a, 8c, and 10, please respond to the following questions:

- 3. The response to question 8a appears to indicate changes in the classification of contractual allowances and bad debts that are not fully explained. The response explains that the change resulted from reclassifying allowances for private pay adjustments that were previously recorded as contractual allowances as against bad debt reserves. The response to question 8a also states that starting in 2014 a conservative estimate of unbillable patient care days is reported on the contractual allowance line. Please provide the following additional information and clarifications:
 - a. Please explain the reasons for this change in the treatment of private pay adjustments.****

The change in the classification of private pay adjustment from contractual allowances to bad debt is because contractual allowances refers to the difference between Seasons charges to payors and the amount that the payors pay. These differences are known in advance. For private pay adjustments, these are not known in advance. Rather, these are identified on a case-by-case basis when a private pay patient is unable to pay full charges. These are more appropriately classified as bad debt and not as contractual allowances.

- b. Given the change to recording the adjustments against bad debt reserves, explain why the revised Table 3 does not report or project any bad debts, especially given the fact that the Table 4 for Seasons-Sinai does include projections for bad debts. (Remember that Table 3**

should report and project the revenues and expenses for all of the operations of Seasons Hospice and Palliative Care of Maryland, Inc. including the projections for Seasons-Sinai and that Table 4 should only include the projections for Seasons-Sinai.)

In the Table 3 that was previously submitted, Seasons included bad debt as an expense, rather than on line 1 d. (Allowance for Bad Debt). Seasons Hospice has a reserve (or fund) for bad debt, and, as accounts receivable are determined to be uncollectable, Seasons writes it off against the bad debt reserve. This was included in line 2 p. (Other Operating Expense). Seasons has revised Table 3 (See Exhibit 3) and has moved the bad debt to line 1d.

c. Please define unbillable patient care days and explain why they are projected in the contractual allowance line as opposed to bad debts or charity care.

Unbillable patient days refer to days of care when the hospice needs to meet the clinical needs of a new patient, but some of those days may not be billable under payor requirements. For example, a patient may have previously been certified for hospice care but services ceased because the patient had a change in condition and was no longer eligible for hospice care. Thereafter, the patient may become eligible based on a change in condition, and the patient's physician writes an order that the patient is appropriate for hospice care. Patients who have been previously certified for hospice care and are being recertified or readmitted must be seen by a Hospice physician for a required "Face to Face" visit before any claim for hospice may be submitted. However, while the Face to Face visit might be delayed briefly due to physician availability, the terminally ill patient may need immediate services. Seasons is committed to meeting the patient's need based on the initial referral but will not submit a bill for any period of time

prior to the required Face to Face visit. Seasons views this as a contractual allowance because it does not bill for the days prior to the date on which reimbursement requirements are met.

d. Explain why you consider the projected estimate of unbillable patient care days to be conservative.

The projected estimates of unbillable visits are conservative because Seasons projected over 200 patient care days that may not be billable due to reimbursement requirements and related reasons. In actuality, data for 2013 showed that there were only 44 days at the Seasons of Maryland programs that were unbillable for reasons, such as the Face to Face visit described above. To avoid risk of underprojecting such non-billable days while expanding services, Seasons took a conservative approach and used a higher number than was solely based on historical experience.

4. Regarding the response to question 8c,

a. Explain why Seasons does not budget for physician revenue especially given the fact that such revenue has been received and reported in the past.

Hospice physician revenue and expenses are seen as budget neutral to Seasons Hospice. Almost all of the physician revenue is reflected in the physician compensation expense (except for a small management/overhead cost). Therefore, in the previously filed Table 3, physician revenue was excluded, as it neither increases nor decreases net income. However, in the revised Table 3 (See Exhibit 3), physician reimbursement is included as line 1h. [Other Operating Revenues (Physician Visits)], and the expenses have been added to line 2i. [Other Expenses (Physician Visit)].

b. Does Table 3 include expenses for the physicians that generate such revenue?

No, the previously submitted Table 3 did not include physician revenue. As stated in the response to question, 4a, the Table 3 that is included as Exhibit 3 to this filing now includes the physician revenue and expenses.

c. In the future does Seasons expect to receive revenue from billable physician hospice care visits? If no, why not. If yes, please revise to Table 3 to include projections of such revenue and explain the basis of the projections.

In the future, Seasons does expect to receive revenue from billable physician hospice care visits. Table 3 has been revised to reflect this, as well as the relevant expenses.

5. Regarding the response to question 10, please provide the following corrections and clarifications:

a. In the revised Table 4 for the proposed inpatient hospice submitted as Exhibit 5, the gross inpatient service revenue (line 1 c), the income from operations (line 3a), the subtotal (line 3c), and the net income (line 3e) do not appear to foot correctly for all years. Please submit a revised Table 4 that corrects for these apparent errors.

Exhibit 4 includes a corrected Table 4.

b. Regarding the revised Table 3 submitted as Exhibit 7 explain why there are no projected contractual services when there are projected contractual services for Seasons at Sinai as reflected on the revised Table 4 (Exhibit 5) or revise the tables accordingly. Note again that Table 4 is for the proposed unit at Sinai Hospital and Table 3 should be the revenue and expenses for all operations of Seasons Hospice and Palliative Care of Maryland, Inc. including the proposed services at Sinai Hospital.

Seasons viewed these as clinical expense in the previously filed Table 3. The sums have been moved into the Contractual Services line in the revised Table 3 attached as Exhibit 3.

- c. Regarding the Manpower Table and the response to question I Ob, please submit a Table 5 in the same format as submitted in your November 8, 2013 response (Exhibit 17) that ties the Total Salaries, Wages, and Professional Fees to line 2a of Table 3 for all Seasons of Maryland operations and to Table 4 for the proposed inpatient hospice unit at Sinai Hospital.**

Exhibit 5 includes a revised Table 5.

Exhibits

- 1. Corrected Table 1**
- 2. Revised Assumptions**
- 3. Revised Table 3**
- 4. Corrected Table 4**
- 5. Revised Table 5**
- 6. Affirmations**

TAB 1

Exhibit 1
Corrected Table 1

Table 1	Two Most Actual Ended Recent Years		Current Year Projected	Projected Years		
	2011	2012		2013	2014	2015
Calendar Year						
1. Admissions						
a. Hospital excluding GIP Units	131	362	264	272	280	288
b. Nursing Homes	108	88	53	55	57	59
c. General Inpatient Hospice						
Northwest Hospital Unit	732	685	682	526	495	495
Sinai Hospital Unit	0	0	0	521	531	541
MedStar Franklin Square Unit	0	0	0	600	725	725
GIP Total						
d. Other (Specify)						
e. TOTAL ADMISSIONS	971	1,135	999	1,974	2,088	2,108
2. Patient Days						
a. Hospitals	601	2,083	1,384	1,425	1,468	1,512
b. Nursing Homes	443	400	223	231	239	248
c. General Inpatient Hospice						
Northwest Hospital Unit	4,244	4,046	4,050	3,102	2,918	2,918
Sinai Hospital Unit	0	0	0	3,095	3,155	3,214
Medstar Franklin Square Unit	0	0	0	3,600	4,350	4,350
GIP Total						
d. Other (Specify)						
e. TOTAL PATIENT DAYS	5,288	6,529	5,657	11,453	12,130	12,242

Table 1 Cont.	Two Most Actual Ended Recent Years		Current Year Projected	Projected Years		
	2011	2012		2013	2014	2015
Calendar Year						
3. Average Length of Stay						
a. Hospitals	4.4	5.3	4.9	5.0	5.0	5.0
b. Nursing Homes	4.1	4.6	4.2	4.2	4.2	4.2
c. General Inpatient Hospice						6.0
Northwest Hospital Unit	5.8	5.9	5.9	5.9	5.9	5.9
Sinai Hospital Unit	0	0	0	5.9	5.9	5.9
MedStar Franklin Square Unit	0	0	0	0	6.0	6.0
GIP Total						
d. Other (Specify)						

e. TOTAL ADMISSIONS	5.4	5.8	5.7	5.8	5.8	5.8
4. Occupancy Percentage (General Inpatient Hospice Beds only)						
General Inpatient Units						
Northwest Hospital Unit	83.1%	79.2%	79.3%	60.7%	57.1%	57.1%
Sinai Hospital Unit				70.7%	72.0%	73.4%
Medstar Franklin Square Unit					74.5%	74.5%
GIP Total						
5. Number of Beds (General Inpatient Hospice Beds only)						
Northwest Hospital Unit	14	14	14	14	14	14
Sinai Hospital Unit				12	12	12
Medstar Franklin Square Unit				16	16	16
GIP Total	14	14	14	42	42	42

Table 1 Cont.	Two Most Actual Ended Recent Years		Current Year Projected	Projected Years		
	<u>2011</u>	<u>2012</u>	<u>2013</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>
6. General Hospice Programs						
a. RN visits	43,425	46,561	42,038	43,299	44,598	45,936
b. C.N.A visits	43,402	43,072	45,123	46,477	47,871	49,307
c. Social Work visits	8,141	8,610	7,148	7,362	7,583	7,811
d. Physician visits	1,990	1,866	1,955	2,014	2,074	2,136
e. Chaplain visits	5,288	5,257	5,221	5,378	5,539	5,705
f. Other staff visits	7,634	7,162	10,178	10,483	10,798	11,122
7. Total Patients Served						
Anne Arundel	187	174	208	215	221	228
Baltimore County	369	1,239	1,279	1,317	1,357	1,397
Baltimore City	1,373	582	655	674	695	715
Carroll	46	50	75	77	80	82
Cecil	294	319	293	302	311	321
Harford	163	192	155	160	165	170
Howard	88	85	92	95	98	101
Prince George's Co.	104	57	95	98	101	104
Total Patients Served	2,624	2,698	2,853	2,939	3,027	3,118

TAB 2

Exhibit 2
Revised Assumptions

<u>Table 1 Item</u>	Assumptions
1. Admissions	
a. Hospital excluding GIP Units	Historical are actual. Projections based on 3% growth/year
b. Nursing Homes	Historical are actual. Projections based on 3.5% growth/year
c. General Inpatient Hospice	
Northwest Hospital Unit	Admissions will grow at the Statewide historical CAGR of admissions to inpatient units minus 195 patients lost to the Sinai Unit.
Sinai Hospital Unit	50% of patients who die in acute care beds based on experience at NWH and other hospitals, plus 4.2% of the patients who die on the unit will come from Sinai for symptom management (based on NWH), plus historical referrals from other hospitals (based on Zip Code of residence of the referral), historical geographical, plus Seasons hospice patients and "transferred" from Routine Hospice Care to general inpatient level of care at Seasons' NWH inpatient unit in 2012 (based on Zip Code of patient residence), plus Respite Care patients who came to the NWH unit (based on Zip Code of patient residence). All these were then multiplied by the relevant population growth rate from 2012 to 2016.)
MedStar Franklin Square Unit	FSH acute MSGA admissions age 65+ X .044 (the percent of NWH acute MSGA admissions age 65+ who are admitted to the NWH IPU), plus acute 65+ MSGA admissions from other MedStar system hospitals X .015 (based on the percentage of 65+ acute admissions from Sinai that were admitted to the NWH IPU)
GIP Total	
d. Other (Specify)	
e. TOTAL ADMISSIONS	
2. Patient Days	
a. Hospitals	Projections based on Seasons' historical experience of a 5.0 ALOS
b. Nursing Homes	Projections based on Seasons' historical experience of a 4.2 ALOS
c. General Inpatient Hospice	
Northwest Hospital Unit	Projections based on NWH's actual ALOS of 5.9
Sinai Hospital Unit	Projections based on NWH's actual ALOS of 5.9
Medstar Franklin Square Unit	Projections based on NWH's actual ALOS of 5.9
GIP Total	
d. Other (Specify)	
e. TOTAL PATIENT DAYS	
Table 1 Cont.	
<u>Calendar Year</u>	
3. Average Length of Stay	
a. Hospitals	Projections based on Seasons' historical experience of a 5.0 ALOS

b. Nursing Homes	Projections based on Seasons' historical experience of a 4.2 ALOS
c. General Inpatient Hospice	
Northwest Hospital Unit	Projections based on NWH's actual ALOS of 5.9
Sinai Hospital Unit	Projections based on NWH's actual ALOS of 5.9
MedStar Franklin Square Unit	Projections based on NWH's actual ALOS of 5.9
GIP Total	
d. Other (Specify)	
e. TOTAL ADMISSIONS	
4. Occupancy Percentage (General Inpatient Hospice Beds only)	
General Inpatient Units	
Northwest Hospital Unit	Patient Days/(# Beds X 365)
Sinai Hospital Unit	Patient Days/(# Beds X 365)
Medstar Franklin Square Unit	Patient Days/(# Beds X 365)
GIP Total	
5. Number of Beds (General Inpatient Hospice Beds only)	
Northwest Hospital Unit	14 beds
Sinai Hospital Unit	12 beds
Medstar Franklin Square Unit	16 beds
GIP Total	
Table 1 Cont.	
<u>Calendar Year</u>	
6. General Hospice Programs	
a. RN visits	Seasons assumed that actual historical ratios are a good basis for future projections.
b. C.N.A visits	Seasons assumed that actual historical ratios are a good basis for future projections.
c. Social Work visits	Seasons assumed that actual historical ratios are a good basis for future projections.

d. Physician visits	Seasons assumed that actual historical ratios are a good basis for future projections.
e. Chaplain visits	Seasons assumed that actual historical ratios are a good basis for future projections.
f. Other staff visits	Seasons assumed that actual historical ratios are a good basis for future projections.
7. Total Patients Served	
Anne Arundel	Seasons assumed that actual historical ratios are a good basis for future projections.
Baltimore County	Seasons assumed that actual historical ratios are a good basis for future projections.
Baltimore City	Seasons assumed that actual historical ratios are a good basis for future projections.
Carroll	Seasons assumed that actual historical ratios are a good basis for future projections.
Cecil	Seasons assumed that actual historical ratios are a good basis for future projections.
Harford	Seasons assumed that actual historical ratios are a good basis for future projections.
Howard	Seasons assumed that actual historical ratios are a good basis for future projections.
Prince George's Co.	Seasons assumed that actual historical ratios are a good basis for future projections.

TAB 3

Exhibit 3
Revised Table 3

Fiscal Year	Two Most Recent Actual Years		Current Year Projected	Projected Years (ending with first year at full utilization)		
	2011	2012	2013	2014	2015	2016
I. Revenue						
a. Inpatient Services	\$3,799,468	\$4,652,087	\$4,509,203	\$5,810,858	\$7,853,508	\$8,103,624
b. Outpatient Services	\$19,151,977	\$19,985,631	\$22,145,973	\$23,453,791	\$23,372,760	\$24,303,288
c. Gross Patient Services Revenues	\$22,951,444	\$24,637,717	\$26,655,176	\$29,264,649	\$31,226,268	\$32,406,912
d. Allowance for Bad debt	-\$170,498	-\$250,362	-\$302,131	-\$292,254	-\$311,856	-\$323,652
e. Contractual Allowance	-\$52,957	-\$39,091	-\$7,994	-\$38,918	-\$39,516	-\$41,064
f. Charity Care	-\$111,475	-\$135,097	-\$105,094	-\$146,124	-\$155,940	-\$161,832
g. Net Patient Services Revenue	\$22,616,514	\$24,213,168	\$26,239,957	\$28,787,353	\$30,718,956	\$31,880,364
h. Other Operating Revenues (Physician Visits)	\$493,377	\$512,476	\$575,354	\$604,122	\$634,328	\$666,045
i. Net Operating Revenues	\$23,109,891	\$24,725,644	\$26,815,311	\$29,391,475	\$31,353,284	\$32,546,409

Fiscal Year	Two Most Recent Actual Years		Current Year Projected	Projected Years (ending with first year at full utilization)		
	2011	2012	2013	2014	2015	2016
2. Expenses						
a. Salaries, Wages, And Professional Fees, (including fringe benefits)	\$12,224,058	\$12,650,295	\$13,486,912	\$15,938,609	\$16,889,733	\$17,427,897
b. Contractual Services	\$229,031	\$228,671	\$252,864	\$362,920	\$479,232	\$480,156
c. Interest on Current Debt	-\$5,544	\$176	\$165	\$0	\$0	\$0
d. Interest on Project Debt	\$0	\$0	\$0	\$0	\$0	\$0
e. Current Depreciation	\$117,782	\$126,160	\$200,124	\$153,195	\$153,195	\$153,195
f. Project Depreciation	\$0	\$0	\$0	\$0	\$0	\$0
g. Current Amortization	\$0	\$0	\$0	\$0	\$0	\$0
h. Project Amortization	\$0	\$0	\$0	\$0	\$0	\$0
i. Other Expenses (Physician Visit)	\$472,592	\$465,368	\$543,832	\$604,122	\$634,328	\$666,045
j. Direct Clinical	\$1,861,952	\$1,948,658	\$2,169,759	\$2,455,347	\$2,475,855	\$2,574,099
k. Other Direct	\$64,094	\$141,339	\$178,237	\$160,597	\$199,860	\$202,392
l. Mileage	\$437,339	\$446,896	\$523,362	\$554,441	\$562,896	\$584,988
m. Room & Board Expense	\$985,554	\$1,799,607	\$1,653,615	\$1,252,638	\$1,391,472	\$1,577,616
n. Facilities	\$718,887	\$667,555	\$745,415	\$971,789	\$1,230,444	\$1,236,108
o. IS & Telecommunications	\$334,644	\$342,712	\$376,539	\$455,746	\$471,988	\$485,476
p. Other Operating Expense	\$3,160,380	\$3,772,285	\$3,725,305	\$4,081,656	\$4,310,574	\$4,428,421
q. Marketing	\$311,431	\$287,328	\$203,519	\$451,456	\$458,328	\$476,352
k. Total Operating Expenses	\$20,912,200	\$22,877,050	\$24,059,648	\$27,442,516	\$29,257,905	\$30,292,745
3. Income						

a. Income from Operation	\$2,197,691	\$1,848,594	\$2,755,663	\$1,948,959	\$2,095,379	\$2,253,664
b. Non-Operating Income	\$0	\$0				
c. Subtotal	\$2,197,691	\$1,848,594	\$2,755,663	\$1,948,959	\$2,095,379	\$2,253,664
d. Income Taxes	\$0	\$0	\$0	\$0	\$0	\$0
e. Net Income (Loss)	\$2,197,691	\$1,848,594	\$2,755,663	\$1,948,959	\$2,095,379	\$2,253,664

TAB 4

Exhibit 4
Corrected Table 4

	Two Most Actual Ended Recent Years		Current	Projected Years (ending with first full year at full utilization)		
			Year			
	Projected					
CY or FY (Circle)	20	20	20	2014	2015	2016
1. Revenue						
a. Inpatient services				2,194,355	2,236,895	2,278,726
b. Outpatient services						
c. Gross Patient Service Revenue				\$ 2,194,355	\$ 2,236,895	\$ 2,278,726
d. Allowance for Bad Debt				\$ (21,944)	\$ (21,493)	\$ (21,895)
e. Contractual Allowance				-	-	-
f. Charity Care				\$ (10,972)	\$ (11,184)	\$ (11,394)
g. Net Patient Services Revenue				2,161,440	2,204,218	2,245,437
h. Other Operating Revenues (Specify)						
i. Net Operating Revenue				2,161,440	2,204,218	2,245,437

Table 4 Cont.	Two Most Actual Ended Recent Years		Current	Projected Years (ending with first full year at full utilization)		
			Year			
	Projected					
CY or FY (Circle)	20	20	20	2014	2015	2016
Expenses						
a. Salaries, Wages, and Professional Fees, (including fringe benefits)				\$ 1,117,287	\$ 1,117,287	\$ 1,117,287
b. Contractual Services				\$ 232,125	\$ 236,625	\$ 241,050
c. Interest on Current Debt						
d. Interest on Project Debt						
e. Current Depreciation						
f. Project Depreciation				\$ -	\$ -	\$ -
g. Current Amortization						
h. Project Amortization						
i. Supplies				\$ 61,900	\$ 63,100	\$ 64,280
j. Other Expenses (Rent & Admin Overhead)				\$ 300,000	\$ 300,000	\$ 300,000
k. Total Operating Expenses				\$ 1,711,312	\$ 1,717,012	\$ 1,722,617
3. Income						
a. Income from Operation				\$ 450,128	\$ 487,206	\$ 522,820
b. Non-Operating Income						

c. Subtotal						
d. Income Taxes						
e. Net Income (Loss)				\$ 450,128	\$ 487,206	\$ 522,820

TAB 5

Exhibit 5
Revised Table 5

Position Title	Current Operations - 2013 (All Services and Facilities)				Seasons Hospice at Sinai Hospital (2016)			Other Expected Changes in Operations thru 2016			All Seasons Hospice of MD Operations (2016)	
	No. FTEs	Average Salary	Employee/Contractual	TOTAL COST	Change in FTEs (+/-)	Employee/Contractual	Change in Costs in Current Dollars	Change in FTEs (+/-)	Employee/Contractual	Change in Costs in Current Dollars	No. FTEs	TOTAL COST in Current Dollars
Administration (By position)												
Administrative Assistants	3	\$36,549	Employee	\$109,646				1	Employee	\$36,549	4	\$146,195
Admission Coordinators	4	\$43,094	Employee	\$172,374				1		\$43,094	5	\$215,468
Dir of Business Operations	1	\$94,104	Employee	\$94,104				0		\$0	1	\$94,104
Director of Volunteers	3	\$54,799	Employee	\$164,398				0		\$0	3	\$164,398
Director of Admissions	1	\$88,440	Employee	\$88,440				0		\$0	1	\$88,440
Director of Business Development	3	\$138,149	Employee	\$414,448				0		\$0	3	\$414,448
Director of Clinical Operations	1	\$130,650	Employee	\$130,650				0		\$0	1	\$130,650
Director of Clinical Services	2	\$94,470	Employee	\$188,940				0		\$0	2	\$188,940
Director of Education and Staff Dev.	1	\$99,798	Employee	\$99,798				0		\$0	1	\$99,798
Director of Human Resources	1	\$95,475	Employee	\$95,475				0		\$0	1	\$95,475
Director of Quality	1	\$90,450	Employee	\$90,450				0		\$0	1	\$90,450
Director of Supportive Care	1	\$71,757	Employee	\$71,757				0		\$0	1	\$71,757
Executive Director	1	\$175,875	Employee	\$175,875				0		\$0	1	\$175,875
Hospice Care Consultants	22	\$74,463	Employee	\$1,638,190				2	Employee	\$74,463	24	\$1,787,116
HR Generalist/Coordinator	1	\$40,200	Employee	\$40,200				0		\$0	1	\$40,200
IPU Director	1	\$91,455	Employee	\$91,455	1	Employee	\$91,455.00	2	Employee	\$91,455	4	\$365,820
Medical Director (s)	1.32	\$180,900	Employee	\$238,788				0		\$0	1.32	\$238,788
Staff Development Specialist	1.50	\$71,715	Employee	\$107,573				0		\$0	1.5	\$107,573
Team Directors	6	\$78,730	Employee	\$472,380				0		\$0	6	\$472,380
Weekend Team Directors	2	\$71,939	Employee	\$143,878				0		\$0	2	\$143,878

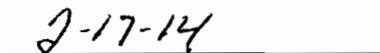
TAB 6

Exhibit 6
Affirmations

I hereby declare and affirm under the penalties of perjury that the facts stated in this Completeness and Additional Information response are true and correct to the best of my knowledge, information and belief.

A handwritten signature in cursive script, appearing to read "John H. [unclear]", written over a horizontal line.

Signature

A handwritten date "2-17-14" written over a horizontal line.

Date

I hereby declare and affirm under the penalties of perjury that the facts stated in this Completeness and Additional Information response are true and correct to the best of my knowledge, information, and belief.

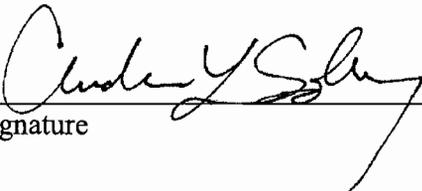


Signature

2-13-2014

Date

I hereby declare and affirm under the penalties of perjury that the facts stated in this Completeness and Additional Information response are true and correct to the best of my knowledge, information, and belief.


Signature

2/14/14
Date